

Article - Tax - General

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§13–901.

(a) A claim for refund may be filed with the tax collector who collects the tax, fee, or charge by a claimant who:

(1) erroneously pays to the State a greater amount of tax, fee, charge, interest, or penalty than is properly and legally payable;

(2) pays to the State a tax, fee, charge, interest, or penalty that is erroneously, illegally, or wrongfully assessed or collected in any manner; or

(3) pays a tax qualifying for refund under subsections (b) through (h) of this section.

(b) A claim for refund of alcoholic beverage tax may be filed by a claimant who:

(1) buys alcoholic beverages that are exempt under § 5–104(b) of this article;

(2) discontinues an alcoholic beverage business;

(3) discontinues the sale and delivery in the State of alcoholic beverages in certain container sizes; or

(4) holds alcoholic beverages for sale that:

(i) are condemned by an authorized official; or

(ii) if the claim is \$250 or more, are lost, rendered unmarketable, or destroyed in the State due to fire, flood, or other disaster, or due to vandalism or malicious mischief, except loss due to theft.

(c) (1) A claim for refund of income tax may be filed by a claimant whose Maryland taxable income is decreased as a result of a federal contract renegotiation under § 1481 of the Internal Revenue Code.

(2) A claim for refund of income tax under this subsection or subsection (a) of this section may be filed:

(i) by the claimant; or

(ii) on behalf of the claimant, by a person allowed to file a return under § 10–808 of this article.

(d) A claim for refund of Maryland estate tax or Maryland generation–skipping transfer tax may be filed by a claimant required to pay the tax if:

(1) the Maryland estate tax is decreased as a result of:

(i) a decrease in the federal estate tax on the estate; or

(ii) an inheritance tax payment made after a Maryland estate tax payment; or

(2) the Maryland generation–skipping transfer tax is decreased as a result of a decrease in the federal generation–skipping transfer tax on the generation–skipping transfer.

(e) A claim for refund of motor carrier tax may be filed by a claimant who has excess motor carrier tax credit, if:

(1) the claimant has provided the security required for a motor carrier under § 13–825 of this title; or

(2) the Comptroller has audited the records of the claimant.

(f) (1) Except as provided in paragraph (3) of this subsection, a claim for refund of motor fuel tax may be filed by a claimant who pays the tax on:

(i) aviation fuel, as defined in § 9–101 of this article, that is:

1. dispensed to aircraft by an aircraft manufacturing company located in the State; or

2. used:

A. by a person who engages in agricultural activities;
and

B. in an aircraft that is used for agricultural purposes at least 70% of the time that the aircraft is used; or

(ii) motor fuel, as defined in § 9–101 of this article, that:

1. is used to operate:

A. a bus that is used only in the operation of a transportation system of a political subdivision of the State to transport the public on regular schedules between fixed termini, as defined in Title 11 of the Transportation Article;

B. farm equipment that is used for an agricultural purpose and is not registered to operate on a public highway;

C. fire or rescue apparatus or vehicles by a volunteer fire company or nonprofit volunteer rescue company incorporated in the State;

D. an internal combustion engine that is installed permanently at a fixed location;

E. a vehicle that is owned and used by a Maryland chapter of the American Red Cross or a bona fide unit of a national veterans' organization; or

F. a vehicle that is used only in the operation of a transportation system of a political subdivision of the State to transport the public on demand response trips;

2. is bought by:

A. the United States or a unit of the United States government;

B. the Department of General Services for use by State agencies;

C. a county board of education for use in a school bus owned by a county board of education;

D. a school bus operator under contract with a county board of education for use in a school bus used to transport the county's public school students; or

E. a person who is required to pay a tax on the same fuel to another state;

3. except for any operation of a motor vehicle on a public highway in the State, is used for a commercial purpose, including:

A. the operation of a vessel used only for commercial purposes;

B. commercial cleaning; or

C. commercial dyeing;

4. is used in any of the following vehicles that have pumping or other equipment mechanically or hydraulically driven by the engine that propels the vehicle:

A. a concrete mixing motor vehicle or concrete pump truck;

B. a motor fuel delivery vehicle;

C. a solid waste compacting vehicle;

D. a well-drilling vehicle; or

E. farm equipment registered as a vehicle for highway use that is designed or adapted solely and used exclusively for bulk farm spreading of agriculture liming materials, chemicals, or fertilizer;

5. is used by a system of transportation based in the State, in a vehicle that is used to provide transportation to elderly or low income individuals, or individuals with disabilities, if the system is operated by a nonprofit organization for purposes relating to the charge for which the nonprofit organization was established and the nonprofit organization:

A. is exempt for federal income tax purposes under § 501(c) of the Internal Revenue Code;

B. is funded to provide transportation to elderly or low income individuals, or individuals with disabilities;

C. receives part of its operating funding from the Maryland Department of Transportation or the Maryland Department of Health;

D. has stated in its charter or bylaws that operating transportation services for elderly or low income individuals, or individuals with disabilities, is one of the purposes for which it was established; and

E. is actively operating a system of transportation for elderly or low income individuals, or individuals with disabilities; or

6. is lost as a result of fire, collision, or other casualty, except for loss in ordinary transportation and storage.

(2) A refund based on a claim under paragraph (1)(ii)4 of this subsection may not exceed the following percentages of the motor fuel tax paid:

(i) 35% for a concrete mixing vehicle or concrete pump truck;

(ii) 55% for farm equipment, registered as a vehicle for highway use, that is designed or adapted solely and used exclusively for bulk spreading of agriculture liming materials, chemicals, or fertilizers;

(iii) 10% for a motor fuel delivery vehicle;

(iv) 15% for a solid waste compacting vehicle; and

(v) 80% for a well-drilling vehicle.

(3) A person may not make a claim for a refund of motor fuel tax under paragraph (1)(ii)1B of this subsection for motor fuel used to operate a farm truck under the provisions of § 8–602(c) of the Transportation Article.

(g) A claim for refund of sales and use tax may be filed by a claimant who:

(1) pays the tax on a sale exempt under § 11–216 of this article;

(2) refunds the tax to a buyer in a canceled or rescinded sale under § 11–403(c) of this article;

(3) pays the tax in a canceled or rescinded sale for which the vendor refuses to refund the tax as required under § 11–403(c) of this article; or

(4) pays the tax under § 11–408(c) of this article on a cash sale or sale for use that is not a retail sale.

(h) A claim for refund of tobacco tax may be filed by a claimant who buys tobacco tax stamps that:

- cigarettes;
- (1) are affixed erroneously to anything other than a package of cigarettes;
 - (2) are affixed to a package of unsalable cigarettes;
 - (3) are canceled by the Comptroller;
 - (4) if the claim is \$250 or more, are lost or destroyed in the State due to fire, flood, or other disaster, vandalism, or malicious mischief, except loss due to theft; or
 - (5) mutilated or damaged, whether or not affixed to a package of cigarettes.

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